



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
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February 14, 2002

The Honorable G. Richard Beck
Chief Judge
County of Dinwiddie General District Court
35 East Tabb Street
Petersburg, VA 23803

The Honorable Valentine W. Southall, Jr.
Chief Judge
County of Dinwiddie Juvenile and
Domestic Relations District Court
P.O. Box 280
Dinwiddie, VA 23841

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dinwiddie District Court for the period October 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below.

Improve Understanding of Accounting Procedures

The Clerk does not fully understand the court's automated financial management environment. As a result, she fails to consistently review and act upon the information provided by automated system reports. The following are some examples of the Clerk's need to improve her understanding of the court's financial records.

- The Clerk did not refund \$127 in overpayments from as far back as May 1998, even though the overpayments appeared on the financial system's daily account status reports. Also, she held a total of \$92 in Tax Set Off overpayments from May 2001. The Clerk refunded these overpayments after we brought the matter to her attention.

- The Clerk did not correct two cases that appeared on automated systems interface exception reports for more than three and one-half years. Someone failed to enter the first case into the case management system, even though the defendant had prepaid the traffic fine in April 1998. In the second case, someone had transposed the case number and as a result the defendant ultimately paid the \$25 fine twice.
- The Clerk failed to correct negative balances totaling \$45 in two revenue accounts. The negative balances appeared on the court's monthly general ledger reports for over seven months.

The Clerk should consider receiving additional training from the Supreme Court to increase her knowledge and understanding of the court's automated systems. The Clerk should regularly review the financial reports, especially the exception reports, to ensure that court personnel have properly recorded all transactions and information in the system. Finally, the Clerk should monitor her staff's work to ensure that they follow the system's accounting practices and perform work timely.

We discussed these comments with the Clerk on February 14, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Garland Bigley, Judge
Donna W. Brockwell, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia